



**Overall score: 66%** Provides significant information to the public in its budget documents during the year.

## Highlights Information in Public Documents

South Korea's score on the Open Budget Index shows that the government provides the public with substantial information on the central government's budget and financial activities during the course of the budget year. This gives citizens tools to hold government accountable for its management of the public's money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive's budget proposal. It should contain the executive's plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In South Korea, the proposal provides substantial information to the public, meaning citizens have a fairly comprehensive picture of the government's plans for taxing and spending for the upcoming year.

However, it is somewhat difficult to track spending, revenue collection and borrowing during the year. South Korea publishes in-year reports, but they lack important details. It does not publish a mid-year review. Publishing this document would greatly strengthen public accountability, since it would provide a more thorough update on how the budget is being implemented during the year.

It is fairly easy to assess budget performance in South Korea once the budget year is over. A year-end report is produced, allowing comparisons between what was budgeted and what was actually spent and collected, though it lacks some details. Also, though South Korea makes its audit report public, limited information is provided on whether the audit report's recommendations are successfully implemented.

Access to the highly detailed budget information needed to understand the government's progress in undertaking a specific project or activity is fairly forthcoming. South Korea has codified the right to access government information through the Public Organization Disclosure Act, and citizens are generally able to enjoy this right in practice, though it can be difficult to attain financial and non-financial information related to expenditures.

## Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which South Korea's budget process could be made more open.

Opportunities for citizen participation in budget debates could be increased.

The independence of South Korea's Supreme Audit Institution is somewhat limited. While the SAI has the discretion to decide which audits to undertake, the head of the SAI may be removed by the executive.



### Availability of Key Budget Documents and Citizens Budget (in order of expected release)

Pre-Budget Statement	<input checked="" type="radio"/> Yes
Executive's Budget Proposal	<input checked="" type="radio"/> Yes
Citizens Budget	<input checked="" type="radio"/> Yes
Enacted Budget	<input checked="" type="radio"/> Yes
In-year Reports	<input checked="" type="radio"/> Yes
Mid-Year Review	<input type="radio"/> No
Year-End Report	<input checked="" type="radio"/> Yes
Audit Report	<input checked="" type="radio"/> Yes

# Open Budget Index 2008



## South Korea

The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

Research to complete the Open Budget Questionnaire was undertaken by:

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The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Index 2008, please visit [www.openbudgetindex.org](http://www.openbudgetindex.org)

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